

ACCOUNTANT
GS-0510-07

I. INTRODUCTION

This position is located in the U.S. Department of Labor (DOL), Employment and Training Administration (ETA). The incumbent of this position serves as an advanced trainee accountant, utilizing a professional knowledge of accounting principles and procedures in carrying out developmental assignments.

II. MAJOR DUTIES AND RESPONSIBILITIES

Performs a variety of routine technical accounting assignments that are structured to increase the incumbent's professional competence in the application of accounting principles, procedures, and techniques. Duties typically performed include the following: examining accounting documents for proper accounting classification and authorization; performing reconciliations; analyzing a variety of accounts; entering and processing data into various accounts and the general ledger; adjusting differences between the general ledger and subsidiary accounts; closing entries; preparing monthly trial balances and financial reports; developing automated accounting instructions and procedures for routine transactions; analyzing financial and statistical data from public or private sector accounts.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position	FL 1-6	950 pts.
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Professional knowledge of accounting principles, practices, methods, and techniques to perform a variety of routine accounting assignments.

Knowledge of Federal accounting regulations, procedures, policies, and precedents to carry out accounting functions.

Knowledge of procedures used to enter, modify, retrieve, and delete information in an automated accounting system.

Knowledge of generally accepted accounting principles of the United States to analyze financial data.

Factor 2 - Supervisory Controls	FL 2-2	125 pts.
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The supervisor makes assignments, provides direction and guidance, and suggests techniques for handling unusual problems and situations. The accountant, working independently, conforms to established accounting practices and organizational procedures, referring problems to the supervisor for help or decision. Completed work is reviewed for accuracy, conformance to organization policy and procedure, and adherence to instructions. The supervisor may develop a performance management

plan identifying office specific duties for the incumbent to perform.

Factor 3 - Guidelines

FL 3-2

125 pts.

Guidelines consist of established precedents, standards, laws, regulations, and organization policy. The accountant must use judgment in choosing between guidelines which are specific to most work situations. Assistance is readily available from a higher-level accountant.

Factor 4 - Complexity

FL 4-3

150 pts.

The accountant's assigned work requires the application of established practices. Decisions regarding what needs to be done require analysis of accounting systems and functions for programs that are stable, where pertinent issues are known and where few conflicts in determining treatment of financial transactions or content and format of reports exist.

Factor 5 - Scope and Effect

FL 5-2

75 pts.

The purpose of the work is to perform a variety of specific routine accounting tasks. The work affects the accuracy and completeness of other accounting transactions.

Factors 6/7 - Personal Contacts/Purpose of Contacts Level 2.a. 45 pts.

Contacts are with employees both inside and outside the immediate organization, such as administrative officers, budget analysts, and automated data processing personnel. Contacts are made in order to acquire or exchange information or facts needed to complete an assignment.

Factor 8 - Physical Demands

FL 8-1

5 pts.

The work is primarily sedentary.

Factor 9 - Work Environment

FL 9-1

5 pts.

Work is performed in a typical office setting. Occasional travel by any means of government or public transportation may be required.

TOTAL = 1480 pts.

IV. UNIQUE POSITION REQUIREMENTS (*The immediate supervisor is to mark the appropriate descriptive paragraph below*)

___ The principal responsibilities of the incumbent involve systems accounting.

___ The principal responsibilities of the incumbent involve accounting operations.